

SB 252 and 253: Tax Expenditures Should Be In Budget-Balancing Toolbox



BILL NO. SB253
Montana Budget & Policy Center

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Table 1: List of Credits and Whether Included in SB252 and 253		
Credit	in 252?	in 253?
Capital Gains Credit	Y	
Credit for Other States' Taxes		
Credit for College Contributions	Y	
Charitable Endowment Credit	Y	
Energy Conservation Credit		Y
Alternative Fuel Vehicle Conversion Credit	Y	Y
Rural Physician's Credit		
Health Insurance for Uninsured Montanans Credit	Y	
Elderly Care Credit	Y	
Credit for Investment in Recycling Equipment		Y
Oilseed Crushing and Biodiesel Production Credit		Y
Biodiesel Blending and Storage Credit		Y
Contractors Gross Receipts Tax Credit		Y
Geothermal Systems Credit		Y
Alternative Energy Systems Credit		Y
Alternative Energy Production Credit		Y
Dependent Care Assistance Credit	Y	
Historic Property Preservation Credit	Y	Y
Infrastructure Users Fee Credit		Y
Empowerment Zone Credit	Y	Y
Increasing Research Activities Credit	Y	
Mineral Exploration Incentive Credit		Y
Adoption Credit	Y	
Elderly Homeowner/Renter Credit	Y	
Film Employment Credit		Y
Film Expenditures Credit		Y
Insure Montana Small Business Health Insurance Credit	Y	
Temporary Emergency Lodging Credit	Y	
New and Expanded Industry Credit		Y

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